



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MEDFORD WATERWORKS

Principal Office: 133 W STATE STREET  
MEDFORD, WI 54451

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I DONNA GOODMAN of  
(Person responsible for accounts)

\_\_\_\_\_, MEDFORD WATERWORKS, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

12/31/1997  
(Date)

CITY CLERK  
\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MEDFORD WATERWORKS**Utility Address:** 133 W STATE STREET  
MEDFORD, WI 54451**When was utility organized?** 6/7/1910**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS DONNA GOODMAN**Title:** CITY CLERK**Office Address:**133 W STATE STREET  
MEDFORD, WI 54451**Telephone:** (715) 748 - 4321**Fax Number:** (715) 748 - 2339**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** ANDERSON TACKMAN & COMPANY PLC401 5TH STREET SUITE 339  
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** ANDERSON TACKMAN & COMPANY PLC401 5TH STREET SUITE 339  
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 3/5/1998**Period covered by most recent audit:** 12/31/97

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JOHN FALES**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**133 W STATE STREET  
MEDFORD, WI 54451**Telephone:** (715) 748 - 4321**Fax Number:** (715) 748 - 2339**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**MR RONALD DECHATELETS, MEMBER  
MS PEGGY KRASCHNEWSKI, MEMBER  
MS ARLEN PARENT, MEMBER  
MR GORDON THIELKE, MEMBER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	417,021	400,888	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	184,365	258,702	<b>2</b>
Depreciation Expense (403)	54,730	48,726	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	57,589	56,965	<b>5</b>
<b>Total Operating Expenses</b>	<b>296,684</b>	<b>364,393</b>	
<b>Net Operating Income</b>	<b>120,337</b>	<b>36,495</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>120,337</b>	<b>36,495</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	42,318	40,237	<b>10</b>
Miscellaneous Nonoperating Income (421)	0		<b>11</b>
<b>Total Other Income</b>	<b>42,318</b>	<b>40,237</b>	
<b>Total Income</b>	<b>162,655</b>	<b>76,732</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>162,655</b>	<b>76,732</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	74,121	80,433	<b>14</b>
Amortization of Debt Discount and Expense (428)	16,405	26,748	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0		<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>90,526</b>	<b>107,181</b>	
<b>Net Income</b>	<b>72,129</b>	<b>(30,449)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(155,415)	(124,966)	<b>20</b>
Balance Transferred from Income (433)	72,129	(30,449)	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	(187,166)	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>103,880</b>	<b>(155,415)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Temporary investments and bond accounts	42,318	5
<b>Total (Acct. 419):</b>	42,318	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	(187,166)	11
<b>Total (Acct. 436)--Debit:</b>	(187,166)	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	417,021	0	0	0	<b>417,021</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0			<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>417,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>417,021</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	38,620		<b>38,620</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>38,620</b>	<b>0</b>	<b>38,620</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,298,981	2,918,445	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	421,637	457,587	<b>2</b>
<b>Net Utility Plant</b>	<b>2,877,344</b>	<b>2,460,858</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	24,000	24,000	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>24,000</b>	<b>24,000</b>	
Investment in Municipality (123)	0		<b>5</b>
Other Investments (124)	0		<b>6</b>
Special Funds (125)	642,506	830,219	<b>7</b>
<b>Total Other Property and Investments</b>	<b>666,506</b>	<b>854,219</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	17	0	<b>8</b>
Temporary Cash Investments (132)	14,446	113,933	<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	101,229	100,084	<b>11</b>
Other Accounts Receivable (143)	0	1,220	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	84,720	40,902	<b>14</b>
Materials and Supplies (150)	43,731	23,673	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)	4,912	3,047	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>249,055</b>	<b>282,859</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	14,883	31,288	<b>18</b>
Extraordinary Property Losses (182)	0		<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>14,883</b>	<b>31,288</b>	
<b>Total Assets and Other Debits</b>	<b>3,807,788</b>	<b>3,629,224</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)	591,251	778,417	<b>22</b>
Unappropriated Earned Surplus (216)	103,880	(155,415)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>695,131</b>	<b>623,002</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,390,000	1,455,000	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other Long-Term Debt (224)	22,363	51,232	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,412,363</b>	<b>1,506,232</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	10,364	4,168	<b>28</b>
Payables to Municipality (233)	97,418	181,746	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	54,312	54,312	<b>31</b>
Interest Accrued (237)	6,727	7,958	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>168,821</b>	<b>248,184</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,531,473	1,251,806	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,807,788</b>	<b>3,629,224</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,284,766	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	14,215				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>3,298,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	421,637	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>421,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,877,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	457,587				<b>457,587</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	54,730				<b>54,730</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,131				<b>5,131</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>59,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,861</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	95,811				<b>95,811</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>95,811</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,811</b>	<b>19</b>
<b>Balance End of Year</b>	<b>421,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>421,637</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
LAND	24,000			24,000	2
<b>Total Nonutility Property (121)</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	43,731	23,673	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
<b>Total Materials and Supplies</b>	<b>43,731</b>	<b>23,673</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 Revenue Refunding Bonds	16,405	427	14,883	1
<b>Total</b>			<b>14,883</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0			2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>0</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1993 Revenue Refunding	12/21/1993	12/15/2012	5.00%	1,390,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,390,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	03/23/1994	03/15/1999	4.00%	22,363	1
<b>Total for Account 224</b>				<b>22,363</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	54,312	1
<b>Accruals:</b>		
Charged water department expense	57,589	2
Charged electric department expense		3
Charged sewer department expense	1,561	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>59,150</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	54,312	6
Social Security taxes	4,297	7
PSC Remainder Assessment	541	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>59,150</b>	
<b>Balance end of year</b>	<b>54,312</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 REVENUE REFUNDING	6,254	73,164	73,367	6,051	1
<b>Subtotal</b>	<b>6,254</b>	<b>73,164</b>	<b>73,367</b>	<b>6,051</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan	996	923	1,243	676	3
1993 Refinancing notes	708	34	742	0	4
<b>Subtotal</b>	<b>1,704</b>	<b>957</b>	<b>1,985</b>	<b>676</b>	
<b>Notes Payable (231)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,958</b>	<b>74,121</b>	<b>75,352</b>	<b>6,727</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,251,806					<b>1,251,806</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	65,769					<b>65,769</b>	<b>2</b>
For Mains	196,111					<b>196,111</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	14,110					<b>14,110</b>	<b>4</b>
Well Development (CWIP)	3,677					<b>3,677</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>1,531,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,531,473</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
System replacement/debt retirement funds	642,506	3
<b>Total (Acct. 125):</b>	<b>642,506</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	101,229	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>	0	8
<b>Total (Acct. 142):</b>	<b>101,229</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Due from municipality-water share of 1997 special assessments	11,950	12
Due from wastewater treatment-joint meter costs	72,770	13
<b>Total (Acct. 145):</b>	<b>84,720</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Due to municipality-water share of various projects and costs	93,362	17
Due to wastewater treatment-debt related costs	4,056	18
<b>Total (Acct. 233):</b>	<b>97,418</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,096,859	0	0	0	<b>3,096,859</b>	<b>1</b>
Materials and Supplies	33,702	0	0	0	<b>33,702</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	439,612	0	0	0	<b>439,612</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,391,639	0	0	0	<b>1,391,639</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,299,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,299,310</b>	
Net Operating Income	120,337	0	0	0	<b>120,337</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.26%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.26%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	684,834	2
Unappropriated Earned Surplus	(25,767)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>659,067</b>	
<b>Net Income</b>		
Net Income	72,129	5
<b>Percent Return on Proprietary Capital</b>	<b>10.94%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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NONE

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	380,427	1
<b>Total Sales of Water</b>	<b>380,427</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	975	2
Miscellaneous Service Revenues (471)	6,221	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	29,398	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>36,594</b>	
<b>Total Operating Revenues</b>	<b>417,021</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	33,405	9
Water Treatment Expenses (630-635)	1,275	10
Transmission and Distribution Expenses (640-655)	67,826	11
Customer Accounts Expenses (901-904)	10,448	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	71,411	14
<b>Total Operation and Maintenance Expenses</b>	<b>184,365</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	54,730	15
Amortization Expense (404-407)		16
Taxes (408)	57,589	17
<b>Total Other Operating Expenses</b>	<b>112,319</b>	
<b>Total Operating Expenses</b>	<b>296,684</b>	
<b>NET OPERATING INCOME</b>	<b>120,337</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	1	20	52	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>20</b>	<b>52</b>	
Metered Sales to General Customers (461)				
Residential	1,707	69,080	148,039	<b>4</b>
Commercial	192	21,461	33,777	<b>5</b>
Industrial	61	64,080	57,656	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>1,960</b>	<b>154,621</b>	<b>239,472</b>	
Private Fire Protection Service (462)	22		11,040	<b>7</b>
Public Fire Protection Service (463)	1		109,384	<b>8</b>
Other Sales to Public Authorities (464)	36	16,844	20,479	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)				<b>12</b>
<b>Total Sales of Water</b>	<b>2,020</b>	<b>171,485</b>	<b>380,427</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	109,384	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>109,384</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	975	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>975</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Miscellaneous	6,221	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>6,221</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,942	10
<b>Other (specify):</b>		
Miscellaneous	23,456	11
<b>Total Other Water Revenues (474)</b>	<b>29,398</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	11,368	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	20,081	7
Operation Supplies and Expenses (623)	493	8
Maintenance of Pumping Plant (625)	1,463	9
<b>Total Pumping Expenses</b>	<b>33,405</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	71	10
Chemicals (631)	344	11
Operation Supplies and Expenses (632)	860	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>1,275</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	0	14
Operation Supplies and Expenses (641)	3,153	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,883	16
Maintenance of Mains (651)	16,305	17
Maintenance of Services (652)	27,122	18
Maintenance of Meters (653)	5,521	19
Maintenance of Hydrants (654)	10,842	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>67,826</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	425	22
Accounting and Collecting Labor (902)	9,602	23
Supplies and Expenses (903)	421	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>10,448</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	45,149	27
Office Supplies and Expenses (921)	1,496	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,261	30
Property Insurance (924)	919	31
Injuries and Damages (925)	1,020	32
Employee Pensions and Benefits (926)	13,785	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	326	35
Transportation Expenses (933)	1,949	36
Maintenance of General Plant (935)	506	37
<b>Total Administrative and General Expenses</b>	<b>71,411</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>184,365</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	N/A	54,312	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,561	<b>2</b>
<b>Net property tax equivalent</b>		<b>52,751</b>	
Social Security		4,297	<b>3</b>
PSC Remainder Assessment	Based on revenues	541	<b>4</b>
Other (specify): NONE		0	<b>5</b>
<b>Total tax expense</b>		<b>57,589</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Taylor				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.258390				3
County tax rate	mills		9.944080				4
Local tax rate	mills		6.581530				5
School tax rate	mills		12.677920				6
Voc. school tax rate	mills		2.363160				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>31.825080</b>				10
Less: state credit	mills		2.371070				11
<b>Net tax rate</b>	mills		<b>29.454010</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.581530</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.041080</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>21.622610</b>				17
<b>Total Tax Rate</b>	mills		<b>31.825080</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.679420</b>				19
<b>Total tax net of state credit</b>	mills		<b>29.454010</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.011657</b>				21
Utility Plant, Jan. 1	\$	<b>2,918,445</b>	2,918,445				22
Materials & Supplies	\$	<b>23,673</b>	23,673				23
<b>Subtotal</b>	\$	<b>2,942,118</b>	<b>2,942,118</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>2,942,118</b>	<b>2,942,118</b>				26
Assessment Ratio	dec.		0.774013				27
<b>Assessed Value</b>	\$	<b>2,277,238</b>	<b>2,277,238</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.011657</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>45,571</b>	<b>45,571</b>				30
Tax Equivalent per 1994 PSC Report	\$	54,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>54,312</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	24,468		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	193,943	7,125	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	53,759		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>272,170</b>	<b>7,125</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	113,047		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	60,457	55,358	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	11,524		20
<b>Total Pumping Plant</b>	<b>185,028</b>	<b>55,358</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	13,572		23
<b>Total Water Treatment Plant</b>	<b>13,572</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			24,468	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			201,068	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			53,759	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>279,295</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			113,047	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			115,815	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,524	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>240,386</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,572	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,572</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	256,773		26
Transmission and Distribution Mains (343)	1,428,932	266,047	27
Fire Mains (344)			28
Services (345)	373,456	63,735	29
Meters (346)	201,581	16,245	30
Hydrants (348)	136,977	31,241	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>2,397,719</b>	<b>377,268</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	4,702		34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	9,886	2,650	36
Transportation Equipment (392)	15,605	29,224	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	10,270		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>40,463</b>	<b>31,874</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,908,952</b>	<b>471,625</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>2,908,952</b>	<b>471,625</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>256,773</b>	<b>26</b>
Transmission and Distribution Mains (343)	62,980		<b>1,631,999</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	14,859		<b>422,332</b>	<b>29</b>
Meters (346)	11,352		<b>206,474</b>	<b>30</b>
Hydrants (348)	6,620		<b>161,598</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>95,811</b>	<b>0</b>	<b>2,679,176</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>0</b>	<b>33</b>
Structures and Improvements (390)			<b>4,702</b>	<b>34</b>
Office Furniture and Equipment (391)			<b>0</b>	<b>35</b>
Computer Equipment (391.1)			<b>12,536</b>	<b>36</b>
Transportation Equipment (392)			<b>44,829</b>	<b>37</b>
Stores Equipment (393)			<b>0</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>10,270</b>	<b>39</b>
Laboratory Equipment (395)			<b>0</b>	<b>40</b>
Power Operated Equipment (396)			<b>0</b>	<b>41</b>
Communication Equipment (397)			<b>0</b>	<b>42</b>
SCADA Equipment (397.1)			<b>0</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>0</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>72,337</b>	
<b>Total utility plant in service directly assignable</b>	<b>95,811</b>	<b>0</b>	<b>3,284,766</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>95,811</b>	<b>0</b>	<b>3,284,766</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			18,910	18,910	1
February			16,840	16,840	2
March			18,170	18,170	3
April			17,960	17,960	4
May			19,110	19,110	5
June			18,770	18,770	6
July			19,460	19,460	7
August			19,950	19,950	8
September			19,155	19,155	9
October			25,039	25,039	10
November			17,637	17,637	11
December			18,353	18,353	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>229,354</b>	<b>229,354</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				32,728	14
Other utility use explanation:					15
Repaint water tower	7,000				
Street sweeper	120				
Clean sewers	200				
Main breaks	4,000				
Run water (freeze)	21,050				
Flush hydrants	233				
Fire	125				
Water pumped into distribution system				196,626	16
Less: Water sold				171,485	17
Losses and unaccounted for				25,141	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,604,000	21
Date of maximum: 10/23/1997					22
Cause of maximum:					23
Repaint tower					
Running Distribution System on pop off valves					
Minimum gallons pumped by all methods in any one day during reporting year				394,500	24
Date of minimum: 11/16/1997					25
Total KWH used for pumping for the year				278,813	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	NO 10	66	24	100,000	Yes	<b>1</b>
WELL	NO 5	57	21	380,000	Yes	<b>2</b>
WELL	NO 8	67	36	300,000	Yes	<b>3</b>
WELL	NO 9	78	24	350,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #10	WELL #5	WELL #8	<b>1</b>
Location	SHATTUCK ST., MEDFORD	HWY 13, MEDFORD	HWY 13, MEDFORD	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	WORTHINGTON	LAYNE	<b>5</b>
Year Installed	1993	1947	1974	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	220	200	225	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	US MOTOR	LAYNE	<b>9</b>
Year Installed	1993	1996	1994	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	25	25	25	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #9			<b>14</b>
Location	SHATTUCK ST, MEDFORD			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	JACCUZZI			<b>18</b>
Year Installed	1977			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	270			<b>21</b>
Pump Motor or Standby Engine Mfr	LAYNE			<b>22</b>
Year Installed	1977			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	25			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1977		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
Total capacity in gallons	400,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	327				327
M	D	4.000	930				930
A	D	6.000	14,302		1,440		12,862
M	D	6.000	82,471				82,471
P	D	6.000	13,199	291			13,490
M	D	8.000	13,873		3,525		10,348
P	D	8.000	11,109	1,740			12,849
M	D	10.000	12,634				12,634
P	D	10.000	2,199	680			2,879
M	D	12.000	12,061				12,061
P	D	12.000	4,848	3,225			8,073
<b>Total Within Municipality</b>			<b>167,953</b>	<b>5,936</b>	<b>4,965</b>	<b>0</b>	<b>168,924</b>
<b>Total Utility</b>			<b>167,953</b>	<b>5,936</b>	<b>4,965</b>	<b>0</b>	<b>168,924</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,114	0	68	0	1,046	0	1
M	1.000	495	71	0	0	566	0	2
M	1.250	10	1	0	0	11	0	3
M	1.500	32	2	0	0	34	0	4
M	2.000	46	1	0	0	47	0	5
M	4.000	6	0	0	0	6	0	6
P	4.000	2	0	0	0	2	0	7
P	6.000	1	0	0	0	1	0	8
M	8.000	3	0	0	0	3	0	9
<b>Total Utility</b>		<b>1,709</b>	<b>75</b>	<b>68</b>	<b>0</b>	<b>1,716</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,914	29	150	0	1,793	181	1
1.000	76	3	0	0	79	7	2
1.250	5	0	0	0	5	2	3
1.500	21	2	0	0	23	2	4
2.000	31	1	0	0	32	0	5
3.000	4	0	0	0	4	0	6
4.000	6	0	0	0	6	0	7
<b>Total:</b>	<b>2,057</b>	<b>35</b>	<b>150</b>	<b>0</b>	<b>1,942</b>	<b>192</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,544	171	10	7	0	61	1,793	1
1.000	20	43	14	2	0	0	79	2
1.250	0	5	0	0	0	0	5	3
1.500	0	16	6	0	0	1	23	4
2.000	0	18	11	3	0	0	32	5
3.000	0	3	0	0	0	1	4	6
4.000	0	0	6	0	0	0	6	7
<b>Total:</b>	<b>1,564</b>	<b>256</b>	<b>47</b>	<b>12</b>	<b>0</b>	<b>63</b>	<b>1,942</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	269	16	13	0	272	2
<b>Total Fire Hydrants</b>	<b>269</b>	<b>16</b>	<b>13</b>	<b>0</b>	<b>272</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	279
Number of distribution system valves end of year:	410
Number of distribution valves operated during year:	250

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account #625 Maintenance of Pumping Plant - Costs were much higher in 1996 due to a major repair on pump-well #5 (\$3,000) and for well house painting, and replacing the roof and doors (\$3,739)

Account #650 Maintenance of Reservoirs and Standpipes - 1996 costs were much higher due to the painting of the water tower (\$89,759)

Account #651 Maintenance of Mains - 1996 costs were higher due to additional costs for repairing mains (\$14,500)

Account #654 Maintenance of Hydrants - 1997 incurred more costs for hydrant repairs and related excavation and patching expenses

Account #920/#926 Administrative and General Salaries and Benefits - Costs are much higher in 1997 due to the addition of a full time administrative secretary position. Also, in 1997 the utility was charged 1/3 of the costs for the Director of Public Works and the Street and Water Superintendent, compared to actual hours in 1996. This change, which is more accurate, is an increase of approx. \$15,000 in 1997.

Account #923 Outside Services - 1996 costs were much higher due to costs for water testing expenses (nitrate organics SDWA and VOC's-\$5,000) and an additional maintenance contract which was not carried in 1997 (1996 cost \$8,200)

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### Water Utility Plant in Service (Page W-08)

Account #392 Transportation Equipment - Purchased a 1997 F250 4x4 truck and service body. Financed by utility reserves

Account #325 Electric Pumping Equipment - Purchased a Telemetry/Scada System-\$51,994

Accounts #343-#348 Mains, Services, Meters and Hydrants - Additions and retirements are for reconstruction work done on STH 64 related to a state road project performed in 1997. Costs were financed by various sources per W-14 footnotes.

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### Water Mains (Page W-15)

The additions recorded on W-14 and W-15 were financed as follows:

Utility reserves 25%

Borrowing (repaid by City/General) 56%

Customer contributions 9%

City TIF Districts 10%

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### Water Services (Page W-16)

See footnote for W-14

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